

# Tax Watch

## Highlights of the Tax Amendment Bills, 2025

The Tax (Amendment) Bills, 2025 ("Bills") were tabled before parliament for discussion. The proposed changes set out in the various Bills which are set to come into force on 1 July 2025 are aimed at boosting tax revenues collected by the Government of Uganda. The proposed amendments will become law once assented to by the President.

In this bulletin, we provide an analysis of the proposals introduced by the various Bills, including:

- The Income Tax (Amendment) Bill, 2025
- The VAT (Amendment) Bill, 2025
- The Excise Duty (Amendment) Bill, 2025
- The Tax Procedure Code (Amendment) Bill, 2025
- The Stamp Duty (Amendment) Bill, 2025; and
- The External Trade Bill, 2025



# The Income Tax (Amendment) Bill, 2025

The Income Tax (Amendment) Bill, 2025, proposes the following amendments to the Income Tax Act Cap. 338 ("ITA"):

Description	Comments
1. <b>Introduction of an income tax exemption for businesses established by citizens</b>	<p>The Bill proposes to amend section 21 of the ITA to exempt income derived from a business established by a citizen after 1 July 2025 for a period of three years. This exemption will be subject to the following criteria:</p> <ul style="list-style-type: none"> <li>i. The business should be registered with an investment capital not exceeding UGX 500 million.</li> <li>ii. The citizen or their associate should not have previously benefited from the exemption.</li> <li>iii. The citizen will be required to file a tax return as well as a business information return in the format that will be prescribed by the Commissioner General.</li> </ul> <p>The proposed new amendment expands the criteria for an income tax exemption by lowering the investment threshold required and not limiting it to a specific type of business.</p> <p>This incentive is designed to encourage formalisation of Small and Medium Enterprises ("SMEs") by reducing their initial tax burden, increase business survival rates and promote job creation.</p> <p>Currently, SMEs like other taxpayers are entitled to tax relief in form of capital allowances, start-up costs deductions as well as carrying forward of tax losses for a period of seven years. Additionally, according to the National Development Plan IV, the high cost of doing business in Uganda for the private sector including SMEs is attributable to high financing, unreliable electricity and lack of infrastructure. Taxes are not specifically identified as a major hindrance to private sector growth in Uganda. It therefore remains to be seen how this incentive will benefit SMEs.</p> <p>Government may consider increasing the exemption period from three years to ten years. This will align the proposed exemption period with existing tax exemption to prevent unforeseen abuse where a person may utilise the proposed exemption and then also qualify for the existing income tax exemptions. Additionally, government should provide clear guidelines on eligibility. For example, would debt, share capital and assets all qualify as an investment?</p>
2. <b>Extension of the exemption of income of Bujagali hydro power project</b>	<p>The Bill proposes to amend section 21(1)(ab) of the ITA to extend the income tax exemption on the income derived by the Bujagali hydro power project to 30 June 2032 from 30 June 2025.</p> <p>The proposed amendment to 30 June 2032 is geared towards enabling the government deliver on its promise of lowering power tariffs. This will prevent the pass-through cost of income taxes imposed on Bujagali hydro power to be included in the tariff cost charged to final consumers. The government has therefore extended the exemption to ensure that electricity is affordable in order to spur industrialisation and attract key investments in Uganda.</p>
3. <b>Broadening of the definition of reorganisation for roll-over relief</b>	<p>The proposed amendment of section 76(4)(a) of the ITA seeks to broaden the definition of reorganisation to mean "a transaction in which a person transfers their assets to another person, other than an individual controlled by the transferor or the shareholders, following which the stock of the transferee is distributed."</p> <p>The proposed amendment now includes all persons (i.e., an individual, a partnership, a trust, a company, a retirement fund, a government, a political subdivision of a government and a listed institution) to be part of the reorganisation, not just companies as it is under the current Act.</p> <p>The amendment brings equity to roll-over relief especially for individuals who currently may end up paying capital gains tax when they transfer their assets to companies they own yet this isn't the case for companies who would be entitled to roll-over relief. The amendment is welcome since it will encourage formalisation of sole proprietorship, partnerships as well as promote business continuity for individuals seeking to protect and manage ownership of their businesses.</p>







Description	Comments
<b>4. Restriction of application of Digital Services Tax between associates</b>	<p>The Bill proposes to introduce section 86(4) of the ITA which clarifies that the 5% Digital Services Tax (DST) will not apply on income derived by a non-resident providing digital services to its associate in Uganda. However, such income will be subjected to the normal withholding tax (WHT) applicable on non-resident payments.</p> <p>Currently, associates providing digital services to their related parties in Uganda are taxed through the DST mechanism at a rate of 5%. This creates revenue leakage considering DST will be paid at a rate of 5% as opposed to being taxed at the 15% WHT rate subject to tax treaty relief.</p> <p>The proposed amendment is intended to protect the Ugandan tax base by ensuring that non-resident persons deriving income from digital services rendered to their associates in Uganda are subject to normal WHT obligations on international payments.</p> <p>This means resident persons associated to the targeted non-resident persons will have to evaluate their related party transactions to ensure WHT is correctly applied.</p>
<b>5. Exemption of income of The International Atomic Energy Agency</b>	<p>The Bill seeks to include the International Atomic Energy Agency as a listed institution under Schedule 2 of the ITA. Items under Schedule 2 of the ITA are exempt from income tax.</p> <p>This implies that the income of The International Atomic Energy Agency will be exempt from income tax like other United Nations related agencies.</p>



# The Value Added tax (Amendment), Bill, 2025

The Value Added tax (Amendment), Bill, 2025 proposes to make the following amendments to the Value Added Tax Act Cap. 344 ("the VAT Act").

Description	Comments
1. <b>Introduction of an anti-avoidance rule for VAT importers</b>	<p>The Bill proposes to expand the scope of activities that fall within the scope of schemes that taxpayers use to obtain undue tax benefits to include imports of goods under separate consignments, which if aggregated would qualify the importer to be registered under the VAT Act. These fragmented consignments are commonly referred to as groupage cargo or Less than Container Load ("LCL").</p> <p>The amendment introduces an anti-fragmentation rule for VAT purposes that empowers the Commissioner to aggregate several consignments which when combined would have a turnover that triggers the VAT registration threshold of UGX 150 million. The proposed amendment will allow the Commissioner to treat the fragmented consignments as a single transaction for purposes of assessing the VAT threshold. The amendment is aimed at preventing tax evasion, enhancing VAT compliance and promoting equity within the VAT tax administration regime.</p> <p>Taxpayers especially groupage cargo importers should review their consignments on a regular basis to assess whether they meet the VAT registration threshold of UGX 150 million.</p>
2. <b>Proposed amendment to Public International Organisations (PIOs)</b>	<p>The Bill proposes to add United Nations related Agencies and specialised Agencies to the list of Public International Organisations ("PIO") which means their VAT refunds will be expected to follow a preferential refund criteria.</p> <p>The listing of International Atomic Agency (IAA) as PIO will be replaced with the words "International Atomic Energy Agency (IAEA)".</p>
3. <b>Exemption of certain items under Schedule 3 of the VAT Act:</b>	<p>The Bill proposes to amend Paragraph 1(v) of Schedule 3 of the VAT Act (exempt supplies) by replacing the words "composite lanterns" with the words "solar lanterns". This is meant to clarify the exemption as the term composite lanterns is not a widely used term in the industry.</p> <p>The supply of billets for further value addition has been repealed. This means that these supplies will now be subject to VAT at a standard rate of 18%. This amendment is meant to boost local production of billets for further value addition as well as allow local producers of billets for further processing to claim input VAT incurred in making the supply of billets. The amendment will also discourage importation of billets for further value addition which makes local production uncompetitive.</p> <p>The Bill also proposes to exempt biomass pellets. This is meant to promote environmental sustainability by encouraging the adoption of cleaner, energy-efficient cooking, heating and electricity solutions. This amendment is expected to encourage reduction on reliance of traditional biomass fuels such as charcoal got from burning trees.</p>
4. <b>Expansion of Schedule 4 for zero rated supplies</b>	<p>The Bill proposes to amend the Schedule to make the supply of aircrafts zero rated. Currently, the supply of leased aircrafts is a zero-rated supply for VAT purposes however, the supply of aircrafts is subject to VAT at a rate of 18%. The amendment is intended to correct the asymmetry in the VAT treatment of aircrafts since the lease or direct purchase are forms of acquisitions that should be accorded the same VAT treatment. The amendment is also intended to grow the aviation industry by reducing acquisition costs, encouraging ownership of aircrafts as well as make Uganda's aviation industry competitive.</p>



# The Excise Duty (Amendment) Bill, 2025

The Excise Duty (Amendment) Bill, 2025 proposes the following amendments to the Excise Duty Act.

Description	Comments
<b>1. Introduction of a mechanism for remission of duty paid on Ex-Factory Goods under the Excise Duty Act</b>	<p>The Bill introduces a mechanism for remission of excise duty paid on damaged, expired or obsolete goods and sets out the conditions that the taxpayer should fulfil to be eligible for the duty remission. These include:</p> <ul style="list-style-type: none"> <li>i. Proof that the duty was paid</li> <li>ii. Goods delivery documentation</li> <li>iii. Report highlighting the cause of the damage from a competent authority</li> <li>iv. Any other document the Minister may request for.</li> </ul> <p>The Bill proposes that the duty may be remitted by way of a reduction on any other excise duty liable by the taxpayer or upon written notice to the Commissioner, the duty may be set off from other taxes not in dispute.</p> <p>Currently, in practice, taxpayers have been able to obtain excise duty on damaged, expired and obsolete goods. However, the mechanism for implementation of this remission was not documented in the Excise Duty Act. This proposal is therefore a welcome amendment.</p>

The Bill further proposes to amend Schedule 2 of the Excise Duty Act as follows:

Paragraph	Excisable Good or Service	Duty Rates		Comments
		2024/2025	2025/2026	
<b>1.</b>	<b>Cigarettes</b>			
<b>(a)</b>	<b>Soft Cup</b> Locally Manufactured	UGX.55,000 per 1,000 sticks	UGX.65,000 per 1000 sticks	Increase in the fixed rate by UGX.10,000
	Imported	UGX.75,000 per 1,000 sticks	UGX.150,000 per 1000 sticks	Increase in the fixed rate by UGX.75,000
<b>(b)</b>	<b>Hinge Lid</b>			
	Locally Manufactured	UGX.80,000 per 1,000 sticks	UGX.90,000 per 1000 sticks	Increase in the fixed rate by UGX.10,000
	Imported	UGX.100,000 per 1,000 sticks	UGX.200,000 per 1000 sticks	Increase in the fixed rate by UGX.100,000
<b>2.</b>	<b>Beer</b>			
<b>(b)</b>	Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or UGX.650 per litre, whichever is higher.	30% or UGX.900 per litre, whichever is higher;"	Increase in the fixed rate by UGX.250
<b>(c)</b>	Beer produced from barley grown and malted in Uganda	30% or UGX.950 per litre, whichever	Repealed	This will now be taxed as part of beers whose Local Raw Material ("LRM") is at least 75% as shown in 2(b) above.
<b>5.</b>	<b>Non-alcoholic Beverages</b>			
<b>(b)</b>	Fruit juice and vegetable juice, except juice made from at least 50% of pulp from fruit and vegetables locally grown in Partner State	10% or UGX.250 per litre, whichever is higher;"	10% or UGX.250 per litre, whichever is higher;"	Increase in percentage of pulp to 50% from 30%. Formerly, this rate applied to fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit, or at least 30% juice by weight or volume of the total composition of the drink from fruits and vegetables locally grown.

Paragraph	Excisable Good or Service	Duty Rates		Comments
		2024/2025	2025/2026	
	<b>Fuel</b>			
(a)	Motor spirit (gasoline) [Petrol]	UGX.1550 per litre	UGX.1650 per litre	This amendment was rescinded by the Minister of Finance
(b)	Gas oil (automotive, light, amber for high-speed engine)	UGX.1230 per litre	UGX.1380 per litre	This amendment was rescinded by the Minister of Finance
<b>11.</b>	<b>Plastics</b>			
	Sacks and bags of polymers of ethylene and other plastics under HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee sacks, and bags for direct use in the manufacture of sanitary pads;	2.5% or USD 70 per ton, whichever is higher;	2.5% or USD 70 per ton, whichever is higher;	Restriction of excise duty to specified sacks and bags. Currently excise duty applies to all plastic and plastic products

## The Tax Procedures Code (Amendment) Bill, 2025

The Tax Procedures Code (Amendment) Bill, 2025 proposes to make the following amendments to the Tax Procedures Code Act, 2014 (“TPCA”):

Description	Comments
<b>1. Use of National Identification Numbers and Registration Numbers as TINs</b>	<p>The proposed amendment Bill proposes to overhaul Section 4 of the Tax Procedures Code Act by redefining what constitutes a Tax Identification Number (TIN) in Uganda. Specifically:</p> <ul style="list-style-type: none"> <li>Individuals will now use their National Identification Number (NIN), as issued by the National Identification and Registration Authority (NIRA), as their TIN.</li> <li>Non-individual entities (e.g., companies, NGOs, partnerships) will use the registration number issued by the Uganda Registration Services Bureau (URSB).</li> <li>Foreign persons may use a TIN issued by a foreign tax authority with which Uganda has a tax treaty or information exchange agreement.</li> </ul> <p>Additionally, the URSB is mandated to establish and maintain a centralized register of all non-individuals that are registered, incorporated, or conducting business in Uganda.</p> <p><b>Government requirements for licensing and compliance</b></p> <p>The Bill prohibits local authorities, government institutions, and regulatory bodies from issuing licenses or authorizations for business operations, or registering instruments that require stamp duty, to any person or entity that does not have the appropriate TIN (NIN, URSB registration number, or foreign-issued TIN).</p> <p>The underlying policy objective appears to be enhancing tax administration and compliance by strengthening the linkage between national identification systems and tax systems, reducing tax evasion through formalization and traceability and, streamlining the registration and monitoring of taxpayers — both local and foreign — via one integrated identification framework.</p> <p><b>For individuals:</b> The shift to using NINs eliminates the need for a separate TIN application process, easing onboarding into the tax system.</p> <p><b>For businesses:</b> Compliance with URSB registration is now a prerequisite for tax registration, business licensing, and transactional documentation involving stamp duty. This will likely drive formalization of informal businesses.</p> <p><b>For regulators and agencies:</b> The provision compels cross-agency cooperation and data sharing, potentially increasing efficiency but also raising concerns about data protection and system readiness.</p> <p>The proposed amendment will come into effect on a date to be proposed by the Minister by Statutory Instrument, allowing time for system transition.</p>



Description	Comments
<b>2. Waiver of Interest and Penalty on Outstanding Tax</b>	<p>The Bill proposes a temporary waiver of interest and penalties on tax arrears. The provision states:</p> <ul style="list-style-type: none"> <li>All interest and penalties outstanding as at 30th June 2024 will be waived if the taxpayer pays the principal tax by 30th June 2026.</li> <li>Where a taxpayer makes partial payment of the principal tax by that date, a pro-rata waiver will be applied to the associated interest and penalty</li> </ul> <p><b>This proposal is driven by the government's intent to:</b></p> <ul style="list-style-type: none"> <li>Encourage voluntary compliance by easing the burden of accumulated tax liabilities.</li> <li>Enable taxpayers — especially businesses still recovering from economic shocks (e.g., post-COVID, inflation, regional disruptions) — to clear arrears without the punitive weight of compounding penalties.</li> </ul> <p>Improve domestic revenue mobilisation in the short to medium term by unlocking otherwise dormant receivables through negotiated settlements</p> <p><b>Implications for taxpayers include:</b></p> <ul style="list-style-type: none"> <li>Full disclosure of tax exposure: This is a valuable opportunity for taxpayers with outstanding obligations to clean up their tax ledgers to avoid accumulation of penalties and interest.</li> <li>Cash flow management: Businesses can stagger payments over a one-year period (1 July 2025 – 30 June 2026) and still benefit proportionally. This flexibility is essential for managing working capital.</li> </ul> <p>For this amendment to achieve the intended outcome of total relief for back taxes, the government should consider that the amendment is operationalised unconditionally. The recent interventions on tax waiver of penalties and interest have raised suspicion among taxpayers especially where expected interest and penalties are not fully waived due to the application of the order of payment rules.</p>
<b>3. Introduction of a Gaming and Betting Centralised Payment Gateway System</b>	<p>The Bill proposes to insert new sections 93A and 93B into the principal Act. These provisions establish a centralised payments gateway system for the casino, gaming, and betting industry, with the following key requirements:</p> <ul style="list-style-type: none"> <li>All operators must receive wagers and make payouts exclusively through a centralised payment gateway licensed by the Bank of Uganda under the National Payment Systems Act.</li> <li>This gateway must be linked to the Uganda Revenue Authority (URA) electronic notice system, enabling real-time monitoring and data sharing.</li> <li>Any operator that fails to use or integrate with the centralised gateway will be liable to a penal tax equivalent to: <ul style="list-style-type: none"> <li>Double the gaming or withholding tax due, or</li> <li>Five thousand five hundred currency points (UGX 110 million), — whichever is higher.</li> </ul> </li> </ul> <p>This measure is intended to increase transparency and improve compliance in the gambling sector by synchronizing the URA system with the Central Bank monitoring gateway system.</p> <p>Therefore, all gaming and betting operators will need to immediately evaluate and adapt their transaction infrastructure to integrate with the mandated gateway. Non-compliance will trigger significant penal taxes. Entities with legacy or unintegrated payment systems face the risk of business interruption, increased audit scrutiny, and regulatory penalties. While the Bill does not specify who bears the cost of integration, operators may incur upfront IT and system reconfiguration costs, which should be factored into 2025/26 operational budgets.</p> <p>This move reflects growing inter-agency collaboration between URA and other government agencies in ensuring integrated tax compliance mechanisms. Smaller or non-compliant operators may be forced out of the market, either voluntarily or through enforcement action, leading to increased market concentration among compliant players.</p>



Description	Comments
<b>4. Maintenance of Tax Exemption Requirements</b>	<p>The proposed Bill introduces a new section 93C into the principal Act. This section imposes specific obligations on taxpayers who have been granted tax exemptions under any tax law.</p> <p>The new provisions require that:</p> <ul style="list-style-type: none"> <li>• A taxpayer who enjoys a tax exemption must at all times maintain the conditions or requirements under which the exemption was granted.</li> <li>• If the taxpayer fails to comply with these conditions, they become liable to pay the tax that would have been due for the entire non-compliance period.</li> <li>• Importantly, the liability is personal, meaning the taxpayer — whether an individual or an entity — is directly responsible for the taxes that arise from the failure to maintain exemption conditions.</li> </ul> <p>This amendment signals the government's intent to:</p> <ul style="list-style-type: none"> <li>• Curb abuse of tax exemptions by ensuring continuous compliance with qualifying criteria.</li> <li>• Close monitoring and eliminate loopholes where entities obtain and maintain exemptions without consistently meeting the intended policy objectives (such as employment quotas, investment thresholds, or sectoral commitments).</li> <li>• Reinforce accountability by making taxpayers personally liable for lapses, especially in sectors where tax exemptions are politically or economically sensitive.</li> </ul> <p>Taxpayers benefiting from exemptions must regularly audit and document their adherence to the exemption terms — this includes fulfilling investment, operational, or reporting conditions tied to the tax incentive.</p> <p>The introduction of personal liability creates a compliance burden not only for the entity but also for directors and responsible officers who may be held accountable.</p> <p>Non-compliance may trigger back taxes, leading to cash flow challenges and reputational risk — particularly for large investors or NGOs relying on exemption regimes.</p>

## The Stamp Duty (Amendment) Bill, 2025

The Stamp Duty (Amendment) Bill, 2025 proposes to make the following amendments to the Stamp Duty Act, 2014

Description	Comments
<b>1. Stamp duty on an agreement or memorandum of an agreement</b>	<p>The Bill proposes an introduction of a nil stamp duty rate on any agreement or memorandum of an agreement.</p> <p>This amendment aims to streamline the stamp duty payable on any type of agreement. In the recent past, the URA has been issuing stamp duty compliance demand notices to taxpayers. However, based on the Stamp duty Act, it was not clear which agreements should be subject to stamp duty.</p> <p>Currently stamp duty on an agreement or memorandum is UGX 15,000. This means this stamp duty will not apply if the amendment is passed into law. This is a welcome amendment since it removes current ambiguities regarding what comprises an agreement that is subject to stamp duty.</p>
<b>2. a) Stamp duty on a mortgage deed and where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped</b>	<p>The Bill introduces a nil stamp duty on mortgage deeds and any instruments where additional, collateral or substituted security is given by way of further assurance.</p> <p>This proposal if passed into law is expected to increase access to credit since borrowers through legal and equitable mortgages will face less fees when processing their loan facilities from financial institutions. Currently, stamp duty on mortgage deeds is 0.5% of the total value and UGX 15,000 in the case of other mortgages.</p> <p>Additionally, the Bill introduces a nil stamp duty on mortgages of crops.</p>
<b>b) Stamp duty on mortgage of a crop</b>	<p>This is a welcome amendment for the agricultural sector as it is aimed at reducing the costs farmers and agriculturists face when accessing financial support from financial institutions.</p> <p>If passed into law, there will be no stamp duty on mortgage deeds.</p>



# The External Trade (Amendment) Bill, 2025

The External Trade (Amendment) Bill, 2025 proposes to make the following amendments to the External Trade Act:

Description	Comments
<b>1. Introduction of an import declaration fee</b>	<p>The Bill proposes to introduce a 1% import declaration levy on the customs value of all goods imported into the country for home use. The import declaration levy will not apply to the following:</p> <ol style="list-style-type: none"> <li>Goods listed in the fifth schedule of the East African Community Customs Management Act ("EACCMA") that are exempted from payment of customs duty</li> <li>Plant and machinery as prescribed under chapter 84 and 85 of the EACCMA</li> <li>Goods under a special operating framework with the Government of Uganda (special projects executed on behalf of the Government with national interest).</li> </ol> <p>This amendment is aimed at increasing tax collection to boost government's revenue collection and align rates imposed at importation with the regional rates imposed in the other East African Community Partner states.</p>
<b>2. Clarification on the infrastructure levy</b>	<p>The proposed amendment gives the infrastructure levy of 1.5% the force of law which was not previously provided for. The levy is imposed on the customs value of goods imported into the country for home use, with the exception to the following:</p> <ol style="list-style-type: none"> <li>Goods listed in the fifth schedule of the East African Community Customs Management Act ("EACCMA") that are exempted from payment of customs duty</li> <li>Plant and machinery as prescribed under chapter 84 and 85 of the EACCMA</li> <li>Goods under a special operating framework with the Government of Uganda (special projects executed on behalf of the Government with national interest).</li> </ol> <p>Currently, imported goods attracting a nil import duty are not subject to infrastructure levy implying that the proposed amendment is likely to increase the cost of importation of certain goods since it is based on the customs value of such goods and not on the applicable import duty rate per se.</p>
<b>3. Introduction of an export levy on wheat bran, cotton cake and maize bran.</b>	<p>The Bill proposes to introduce an export levy of US\$ 10 per metric tonne of wheat bran, cotton cake and maize bran consigned out of Uganda.</p> <p>The export levy will be payable by the consignor to the URA at the time when the wheat bran, cotton cake or maize bran is consigned out of Uganda.</p> <p>Currently, no such export levy is imposed on these goods at the point of export. The proposed export levy is aimed at encouraging domestic production of animal feed and reduce foreign exchange expenditure on imported animal feed.</p>







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